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Unincorporated DeKalb vacation rental checklist

DeKalb County, Tennessee | Rules checked November 5, 2026

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We found no county short-term rental permit in unincorporated DeKalb County. You owe 9.75% sales tax + 5% occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> We found no county short-term rental permit or rules in November 2026. Ask the DeKalb County Mayor's office whether county zoning or building permits apply, and check HOA and lake-community covenants.

Licensing steps

STATE OF TENNESSEE

- [ ] **Register for sales tax**
  Register through the Tennessee Taxpayer Access Point (TNTAP). One registration covers all your rentals in the same city or county. If you take direct bookings, collect 7% plus the local rate and file by the 20th of each month. Once registered, file every month, even a $0 return.
  TNTAP: https://tntap.tn.gov/
- [ ] **Get a business tax license**
  Rentals under 180 days owe business tax. With $3,000 to $100,000 a year in gross receipts in a city or county you need a minimal activity license; at $100,000 or more, a standard license. Booking platforms don't handle this for you.
- [ ] **Know what the platform collects**
  Airbnb, VRBO, and other marketplaces collect and remit sales tax and local occupancy tax on their bookings. Keep records showing they did. For direct bookings, you pay sales tax to the state and occupancy tax to the city or county.
- [ ] **Then your county and city**
  Permits, zoning, and occupancy tax rates are where Tennessee towns differ most. Pick your area.

DEKALB COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Outside city limits, tax on stays is 9.75% sales tax plus the 5% county occupancy tax. Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax with the state through TNTAP, and ask DeKalb County where to file the county occupancy tax.
- [ ] **Then your area**
  Most lake rentals are outside Smithville's city limits. Pick your area.

DEKALB COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 5% occupancy tax. Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax with the state through TNTAP by the 20th of each month. Ask DeKalb County where to file the county occupancy tax on direct bookings.
- [ ] **Ask about zoning**
  Ask the DeKalb County (unincorporated areas) whether zoning allows a short-term rental at your address. Check your HOA rules too.

Official sources

Tennessee Department of Revenue: Taxation of short-term vacation rentals-
. https://www.tn.gov/content/dam/tn/revenue/documents/taxpayer_education/misc/taxation-of-short-term-vacation-rentals.pdf
Tennessee Department of Revenue: SUT-48: Short-term rentals, reporting requirements-
. https://revenue.support.tn.gov/hc/en-us/articles/360058190432-SUT-48-Short-Term-Rentals-Reporting-Requirements
Tennessee Department of Revenue: Local occupancy tax rates-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html
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